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Washington, Saturday, September 26, 1936

PRESIDENT OF THE UNITED STATES.

EXECUTIVE ORDER

WITHDRAWAL OF PUBLIC LAND FOR LOOKOUT STATION

California

By virtue of and pursuant to the authority vested in me by the act of June 25, 1910, ch. 421, 36 Stat. 847, as amended by the act of August 24, 1912, ch. 369, 37 Stat. 497, it is ordered as follows:

SECTION 1. Executive Order No. 6910 of November 26, 1934, as amended, temporarily withdrawing certain lands for classification and other purposes, is hereby revoked as to the following-described tract of public land in California:

MOUNT DIABLO MERIDIAN

T. 26 S., R. 8 E., sec. 13, SE $\frac{1}{4}$ NE $\frac{1}{4}$, 40 acres.

SECTION 2. Subject to valid existing rights, the tract of land described in section 1 of this order is hereby temporarily withdrawn from settlement, location, sale, or entry and reserved for use as a lookout station in connection with Federal and State cooperative forest-protection work.

SECTION 3. Section 2 of this order shall continue in force and effect unless and until revoked by the President or by act of Congress.

FRANKLIN D. ROOSEVELT

THE WHITE HOUSE,
September 23, 1936.

[No. 7453]

[P. R. Doc. 2556—Filed, September 24, 1936; 2:31 p. m.]

EXECUTIVE ORDER

REVOCATION OF EXECUTIVE ORDERS NOS. 6671 AND 6781 OF APRIL 7 1934, AND JUNE 30, 1934, RESPECTIVELY, WITHDRAWING PUBLIC LANDS

Arizona

By virtue of and pursuant to the authority vested in me by the act of June 25, 1910, ch. 421, 36 Stat. 847, as amended by the act of August 24, 1912, ch. 369, 37 Stat. 497, Executive Orders Nos. 6671 and 6781 of April 7, 1934, and June 30, 1934, respectively, withdrawing public lands in T. 12 N., R. 3 E., and T. 18 N., R. 5 W. of the Gila and Salt River meridian, Arizona, respectively, pending resurvey, are hereby revoked.

This order shall become effective upon the date of the official filing of the plats of resurvey of said townships.

FRANKLIN D. ROOSEVELT

THE WHITE HOUSE,
September 23, 1936

[No. 7454]

[P. R. Doc. 2555—Filed, September 24, 1936; 2:31 p. m.]

TREASURY DEPARTMENT.

Bureau of Internal Revenue.

[T. D. 4697]

MUTUAL INSURANCE COMPANIES OTHER THAN LIFE—DEDUCTIONS

To Collectors of Internal Revenue and Others Concerned:

Article 207-1 of Regulations 86 is hereby revoked and in lieu thereof there are hereby prescribed the following regulations:

ART. 207-1. Gross income of mutual insurance companies other than life.—The gross income of mutual insurance companies (other than life) consists of their total revenue from the operation of the business and of their income from all other sources within the taxable year, except as otherwise provided by the Act. Gross income includes net premiums (that is, gross premiums less returned premiums on policies canceled and premiums on policies not taken), investment income, profits from the sale of assets, and all gains, profits, and income reported to the State insurance departments, except income specifically exempt from tax. Premiums received by mutual marine insurance companies which are paid out for reinsurance should be eliminated from gross income and the payments for reinsurance from disbursements. Deposit premiums on perpetual risks received and returned by mutual fire insurance companies should be treated in the same manner, as no reserve will be recognized covering liability for such deposits. The earnings on such deposits, including such portion, if any, of the deposits as is not returned to the policyholders upon cancellation of the policies, must be included in the gross income. A net decrease in reserve funds required by law within the taxable year must be included in the gross income to the extent that such funds are released to the general uses of the company and increase its free assets. Any net decrease in reserves shall be added to the gross income, unless the company shall show that such decrease resulted from the application of reserves to the purposes for which they were established.

ART. 207-2. Deductions allowed mutual insurance companies other than life insurance companies.—Mutual insurance companies (other than life insurance companies) are entitled to the same deductions from gross income as other corporations, and also to the deduction of the net addition required by law to be made within the taxable year to reserve funds and of the sums other than dividends paid within the taxable year on policy and annuity contracts. As to life insurance companies, see sections 201-203 and articles 201 (a)-1-203 (c)-1. Insurance companies, other than mutual and life companies, are entitled only to the deductions allowed by section 204 (c). (See article 204 (c)-1.) Mutual insurance companies are not entitled to the deductions allowed by section 204 (c), but (except in the case of life insurance companies) are entitled to the deductions allowed by section 23. "Paid" includes "accrued" or "incurred" (construed according to the method of accounting upon the basis of which the net income is computed) during the taxable year, but does not include any estimate for losses incurred but not reported during the taxable year.

ART. 207-3. Required addition to reserve funds of mutual insurance companies.—Mutual insurance companies, other than life insurance companies, may deduct from gross income the net addition required by law to be made within the taxable year to reserve funds, including in the case of assessment insurance companies the actual deposit of sums with State or Territorial officers pursuant to law as additions to guarantee or reserve funds. Reserve funds "required by law" include not only reserves required by express statutory provisions but also reserves required by the rules and regulations of State insurance departments when promulgated in the exercise of an appropriate power conferred by statute, but do not include assets required to be held for the ordinary running expenses of the business, such as taxes, salaries, reinsurance, and



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unpaid brokerage. Only reserves commonly recognized as reserve funds in insurance accounting are to be taken into consideration in computing the net addition to reserve funds required by law. In the case of a fire insurance company the only reserve fund commonly recognized is the "unearned-premium" fund. For a general definition of "reserve fund" see article 203 (a) (2)-1. Mutual hail and mutual cyclone insurance companies are entitled to deduct from gross income the net addition which they are required to make to the "guarantee surplus" fund or similar fund.

ART. 207-4. *Special deductions allowed mutual marine insurance companies.*—Mutual marine insurance companies should include in gross income the gross premiums collected and received by them less amounts paid for reinsurance. They may deduct from gross income amounts repaid to policyholders on account of premiums previously paid by them, together with the interest actually paid upon such amounts between the date of ascertainment and the date of payment thereof. The remainder of the premiums accordingly forms part of the net income of the company, except to the extent that it is subject to the deductions allowed such insurance companies and other corporations.

ART. 207-5. *Special deductions allowed mutual insurance companies.*—Mutual insurance companies (including interinsurers and reciprocal underwriters, but not including mutual life and mutual marine insurance companies), which require their members to make premium deposits to provide for losses and expenses, are allowed to deduct from gross income the aggregate amount of premium deposits returned to their policyholders or retained for the payment of losses, expenses, and reinsurance reserves. In determining the amount of premium deposits retained by a mutual fire or mutual casualty insurance company for the payment of losses, expenses, and reinsurance reserves, it will be presumed that losses and expenses have been paid out of earnings and profits other than premiums to the extent of such earnings and profits. If, however, any portion of such amount is applied during the taxable year to the payment of losses, expenses, or reinsurance reserves, for which a separate allowance is taken, then such portion is not deductible; and if any portion of such amount for which an allowance is taken is subsequently applied to the payment of expenses, losses, or reinsurance reserves, then such payment cannot be separately deducted. The amount of premium deposits retained for the payment of expenses and losses, and the amount of such expenses and losses, may not both be deducted. A company which invests part of the premium deposits so retained by it in interest-bearing securities may nevertheless deduct such part, but not the interest received on such securities. A mutual fire insurance company which has a guaranty capital is taxed like other mutual fire insurance companies. A stock fire insurance company, operated on the mutual plan to the extent of paying dividends to certain classes of policyholders, may make a return on the same basis as a mutual fire insurance company with respect to its business conducted on the mutual plan.

ART. 207-6. *Returns of insurance companies.*—Insurance companies transacting business in the United States or deriving any income from sources therein are required to file returns of income. The return shall be on Form 1120, except that life insurance companies shall make return on Form 1120 L. As an aid in auditing the returns, wherever possible a copy of the report to the State insurance department should be submitted with the return. Otherwise a copy of Schedule D, parts 1, 3, and 4, of the report should be attached to the return, showing the Federal, State, and municipal obligations from which the interest omitted from gross income was derived, and a copy of the complete report should be furnished as soon as ready for filing.

This document is issued pursuant to the authority conferred by section 62 of the Revenue Act of 1934.

[SEAL]

GUY T. HELVERING,
Commissioner of Internal Revenue.

Approved, September 22, 1936.

WAYNE C. TAYLOR,
Acting Secretary of the Treasury.

[F. R. Doc. 2559—Filed, September 25, 1936; 9:43 a. m.]

DEPARTMENT OF AGRICULTURE.

Agricultural Adjustment Administration.

SR-B-3—Supplement (e)

1936 AGRICULTURAL CONSERVATION PROGRAM—SOUTHERN REGION

BULLETIN NO. 3—SUPPLEMENT (E)

Acreage Diverted From Soil-Depleting Crops

Section 2, part I of Southern Region Bulletin No. 3¹ is hereby amended to read as follows:

SECTION 2. *Acreage Diverted From Soil-Depleting Crops.*—Only that acreage of cropland seeded in 1936 to soil-conserving crops

¹ 1 F. R. 424.

from which no soil-depleting crop is harvested in 1936, shall be counted in determining the acreage diverted from any soil-depleting base to the production of any soil-conserving crop pursuant to the provisions of section 2 of part II of Bulletin 1, except that acreage of cropland in soil-conserving crops, seeded prior to 1936, may be counted in such determination.

(a) if all the cropland on the farm is used in 1936 for the production of soil-conserving and soil-depleting crops, or

(b) if the county committee finds that the acreage of cropland on the farm which is not used in 1936 for the production of soil-conserving or soil-depleting crops was not so used because of drought or other unfavorable weather conditions.

In testimony whereof, H. A. Wallace, Secretary of Agriculture, has hereunto set his hand and caused the official seal of the Department of Agriculture to be affixed in the City of Washington, District of Columbia, this 25th day of September 1936.

[SEAL]

H. A. WALLACE,
Secretary of Agriculture.

[P. B. Doc. 2573—Filed, September 25, 1936; 12:42 p. m.]

Bureau of Biological Survey.

ORDER PERMITTING HUNTING ON THE UPPER MISSISSIPPI RIVER WILD LIFE AND FISH REFUGE

Pursuant to Section (a) of regulation 1-A of the Regulations for the Administration of the Upper Mississippi River Wild Life and Fish Refuge, public hunting of waterfowl (except Ross's Goose, wood duck, bufflehead duck, ruddy duck, canvas back duck, red head duck and swans), and of coot and Wilson's snipe or jacksnipe is hereby permitted within said refuge during the period of October 10 to November 8, 1936, both dates inclusive, in the States of Minnesota and Wisconsin, and November 1 to November 30, 1936, both dates inclusive, in the States of Illinois and Iowa, except on the areas specifically scheduled below, but only in conformity with the migratory-bird treaty-act regulations, the regulations governing said refuge, and laws of the respective States not inconsistent therewith.

MINNESOTA

Houston County

Area Number 1.—All of the lands and waters lying in Township 104 N., Range 4 W., 5th P. M., described as follows: Those parts of the E $\frac{1}{2}$ SW $\frac{1}{4}$ and W $\frac{1}{2}$ SE $\frac{1}{4}$ of Section 14 lying southerly and westerly of Pine Creek; SE $\frac{1}{4}$ SW $\frac{1}{4}$, E $\frac{1}{2}$ NW $\frac{1}{4}$, N $\frac{1}{2}$ NE $\frac{1}{4}$, SW $\frac{1}{4}$ NE $\frac{1}{4}$, Lots 1, 2, 3, and 4 in Sec. 23; Lots 1, 2, 3, 4, and 5 in Sec. 24; Lots 1, 2, and 5 and NW $\frac{1}{4}$ -NW $\frac{1}{4}$, Sec. 25; N $\frac{1}{2}$ NE $\frac{1}{4}$ and NE $\frac{1}{4}$ NW $\frac{1}{4}$, Sec. 26, all of the lands and waters of Lot 1, Sec. 30, Township 104 N., Range 3 W., 5th P. M.; and all of the lands and waters enclosed by the meandered boundaries of what is known as Target Lake situated in parts of said Sections 23 and 24, and all of the lands and waters enclosed by the meandered boundaries of that portion of what is known as Broken Arrow Slough situated northerly of a straight line drawn between the points of intersection of said slough by the north lines of Lots 2 and 4 of Sec. 25, Township 104 N., Range 4 W., excepting from Lot 2, Sec. 24, Township 104 N., Range 4 W., a rectangular parcel of land surrounding the Edward Hoffman cottage, more particularly described by metes and bounds as follows: Beginning at Corner 1, a point on the shore of the Mississippi River 75 feet south of the northeast corner of said Lot 2; thence west 29 feet, smoke house falls 5 feet south 150 feet, Corner 2, a 1" x 24" galvanized iron pipe; thence south parallel with the shore line 514 feet, Corner 3; a 1" x 24" galvanized iron pipe; thence east 150 feet, Corner 4, on the shore of the Mississippi River; thence north with the shore line 514 feet to the place of beginning.

Area Number 2.—All of the lands and waters lying in Township 103 N., Ranges 3 and 4 W., 5th P. M. described as follows: The NE $\frac{1}{4}$, NW $\frac{1}{4}$ SE $\frac{1}{4}$, SW $\frac{1}{4}$, N $\frac{1}{2}$ NW $\frac{1}{4}$, SE $\frac{1}{4}$ NW $\frac{1}{4}$, and lots 1 and 2 in Sec. 1; NE $\frac{1}{4}$ NW $\frac{1}{4}$, W $\frac{1}{2}$ NW $\frac{1}{4}$, and lots 2, 3, 4, and 5, that portion of Lot 6 east of the C. M. St. P. & P. R. R., and lots 7 and 8, all in Sec. 12; lots 1, 2, 3, 4, and 5, that portion of lot 6 lying easterly of the easterly right of

way line of the C. M. St. P. & P. R. R., NW $\frac{1}{4}$ SW $\frac{1}{4}$ and SW $\frac{1}{4}$ NW $\frac{1}{4}$ in Sec. 13; and all of the lands and waters enclosed by the meandered boundaries of what is known as Lawrence Lake situated in parts of said Sections 12 and 13, all in Township 103 N., Range 4 W., and Fractional Sec. 6, Township 103 N., Range 3 W.

WISCONSIN

La Crosse County

Area Number 3.—All of the lands and waters lying in Sections 26, 27, 34, 35, and 36, Township 17 N., Range 8 W., 4th P. M. which are enclosed by the following definite boundaries: Beginning at the southeast corner of said Sec. 36, thence due north along the line separating the said Sec. 36 and Sec. 31, Township 17 N., Range 7 W., 4th P. M. to the northwest corner of Lot 2, Sec. 31, Township 17 N., Range 7 W., thence northwesterly along the Black River to the northeast corner of Lot 3, Sec. 36, Township 17 N., Range 8 W., thence west along the north lines of Lots 3 and 4 of said Sec. 36 to the northwest corner of said Lot 4, thence north along the east line of the NE $\frac{1}{4}$ NW $\frac{1}{4}$ of said Sec. 36 to the northeast corner thereof, thence west along the north line of said N $\frac{1}{2}$ NW $\frac{1}{4}$ to the northwest corner thereof, thence north along the east line of said Sec. 26 to the northeast corner of Lot 7 of said Sec. 26, thence west along the north line of said Lot 7 to the northwest corner thereof, thence northeasterly along a slough separating Lots 6 and 9 of said Sec. 26 to the point of intersection of said slough with the northeast corner of the south 20.00 acres of said Lot 9, thence due west to the west line of the southeast quarter of said Sec. 26, thence north to the northwest corner of the southeast quarter of said Sec. 26, thence west along the north line of the NE $\frac{1}{4}$ SW $\frac{1}{4}$ of said Sec. 26 to the northwest corner of the said NE $\frac{1}{4}$ SW $\frac{1}{4}$, thence north along the east line of the SW $\frac{1}{4}$ NW $\frac{1}{4}$ to the northeast corner thereof, thence west along the north lines of said SW $\frac{1}{4}$ NW $\frac{1}{4}$ of Sec. 26 and the S $\frac{1}{2}$ NE $\frac{1}{4}$ of Sec. 27 to the northwest corner of the said S $\frac{1}{2}$ NE $\frac{1}{4}$, thence south along the center line of said Sec. 27 to the south line of said Section, thence east along the south line of the W $\frac{1}{2}$ SE $\frac{1}{4}$ of said Sec. 27 to the southeast corner thereof, thence south along the west line of the E $\frac{1}{2}$ E $\frac{1}{2}$ of said Sec. 34 to the southwest corner of the E $\frac{1}{2}$ SE $\frac{1}{4}$ of said Sec. 34, being a point on the south line of Township 17 N., Range 8 W., 4th P. M., thence east along the said township line to the southeast corner of said township, being the place of beginning.

Area Number 4.—All of the lands and waters lying in Sections 24 and 25, Township 16 N., Range 8 W., 4th P. M. and in Section 19, Township 16 N., Range 7 W., 4th P. M., which are enclosed by the following definite boundaries: Beginning at the southeast corner of Lot 2 in said Sec. 25, Township 16 N., Range 8 W., thence north along the east line of said Sec. 25 to the northeast corner of said Sec. 25, thence east along the south line of Lot 11, Sec. 19, Township 16 N., Range 7 W., to its intersection with the west bank of French Slough, thence northerly and northwesterly along French Slough to its junction with Smith Slough (sometimes referred to as Middle Slough), thence southwesterly, westerly, and northwesterly along said Smith Slough to its junction with a certain unnamed slough, which was formerly the main channel of the Mississippi River, thence southerly along said slough to its junction with the Mississippi River, thence southerly along the Mississippi River to its junction with Joe Lynn Slough, thence southeasterly along Joe Lynn Slough to the place of beginning: Excepting from Lot 2, Sec. 25, Township 16 N., Range 8 W., a strip of land 200 feet in width, 100 feet of such width, upon each side of the center line of the main track of the C. M. St. P. & P. R. R., as the same is now located and operated over and across the said Lot 2, said exception containing 5.67 acres; and excepting from Lot 10, Sec. 19, Township 16 N., Range 7 W., and Lot 7, Sec. 24, Township 16 N., Range 8 W., the following described tract: Beginning at corner 1 on the east boundary of Lot 10, a 3" x 3" x 36" willow stake scribed N. 1 and Stone 10" x 5" x 4"; thence S. 70°00' W., 2.94 chains to Corner 2, a 4" x 4" x 36" maple

stake scribed M 2; thence N. 23°30' W., 8.00 chains to Corner 3, a 3" x 3" x 36" maple stake scribed M 3; thence N. 73°00' W., 5.60 chains to Corner 4, stake scribed M 4; thence S. 40°30' W., 2.00 chains to Corner 5, 1½" x 36" pipe (wooden plug in top), scribed M 5; thence S. 19°30' E., 13.32 chains to Corner 6, a 4" cottonwood, scribed M 6; thence S. 22°00' W., 4.70 chains to Corner 7, 22" oak scribed M 7; thence S. 6°00' W., 3.73 chains, Corner 8, a stake scribed M 8; thence N. 20°00' W., 11.60 chains to Corner 9, a stake; thence S. 64°00' W., 4.05 chains to Corner 10, a stake; thence S. 12°00' E., 9.72 chains to Corner 11, a stake; thence S. 70°00' W., 2.35 chains to Corner 12, an 18" oak scribed M 12; thence N. 6°00' W., 12.82 chains to Corner 13, an 8" birch scribed M 13; thence N. 11°30' E., 2.60 chains to Corner 14, a stake; thence N. 35°30' E., 9.44 chains to Corner 15; thence N. 53°30' E., 4.70 chains to Corner 16; thence N. 80°00' E., 2.00 chains to Corner 17; thence S. 61°00' E., 5.85 chains to Corner 18; thence S. 41°30' E., 4.34 chains to Corner 19; thence S. 20°30' E., 7.38 chains to Corner 1, the Place of beginning, said exception containing 24.79 acres, more or less.

Vernon County

Area Number 5.—All of the lands and waters lying in Township 14 N., Range 7 W., 4th P. M., described as follows: Lots 5, 6, 7, 8, and 9 in Sec. 7; W½SW¼ and Lots 7, 8, 9, and 10 in Sec. 17; SE¼, W½NE¼, SE¼NE¼, and Lots 1, 2, 3, 4, and 5 in Sec. 18; NE¼, Lots 2, 3, and 4 in Sec. 19; NW¼, W½SW¼, Lots 2, 3, 4, and 5, Sec. 20, excepting however from said lots 2 and 3 a tract of land described as follows: Beginning at Corner 1, a 7" x 7" x 36" Maple Post above ground, scribed US Cor. 1 placed in the north line of said Lot 2 and 17.71 chains east of the northwest corner thereof, thence East with the north line of said Lot 2, 7.69 chains to Corner 2, a 6" x 6" x 36" Maple Post above ground, scribed HD Cor. 2, thence South across small slough to high bank and with said high bank 26.00 chains to Corner 3, a 4" x 4" x 36" Maple Post above ground, scribed HD Cor. 3 placed on west bank of Crosby Slough just below junction with said small slough, thence West 7.69 chains to Corner 4, an 8" x 8" x 36" Maple Post above ground, scribed US Cor. 4, thence North parallel with east line 26.00 chains to Corner 1, the Place of beginning; and Lot 7 in Sec. 29.

Crawford County

Area No. 6.—All of the lands and waters lying in Township 10 N., Ranges 6 and 7 W., 4th P. M., which are enclosed by the following definite boundaries: Starting at the point in fractional Section 14, Township 10 N., Range 7 W., where Lafayette Slough enters the Mississippi River, thence southeasterly along the Mississippi River where it forms the southwesterly boundaries of Fractional Sections 14, 13, and 24, Township 10 N., Range 7 W., and the southerly boundaries of Lot 4 and a portion of Lot 3, both in fractional Section 19, Township 10 N., Range 6 W., to the junction of Capoli Slough with the Mississippi River, thence along Capoli Slough where it forms the southeasterly and easterly boundaries of Lots 3 and 2, Sec. 19, Township 10 N., Range 6 W., and the easterly boundary of Lot 9, Sec. 18, Township 10 N., Range 6 W., to the junction of said Capoli Slough with Winneshiek Slough, thence northerly along Winneshiek Slough where it forms the easterly boundary of Lot 6, Sec. 18, Township 10 N., Range 6 W., to the junction of said Winneshiek Slough with Cordon Slough, thence along Cordon Slough in westerly, northwesterly, northerly, and northwesterly directions, successively, through Sections 18 and 7, Township 10 N., Range 6 W., and Sections 12, 1, and 2 in Township 10 N., Range 7 W., to the point in Sec. 2, Township 10 N., Range 7 W., where said Cordon Slough forms a junction with Winneshiek Slough, thence westerly across Winneshiek Slough to its junction with Mink Cut, thence along Mink Cut in southwesterly and westerly directions to a point in Sec. 11, Township 10 N., Range 7 W., where said Mink Cut forms a junction with Swift Slough, thence along Swift Slough in southerly and southwesterly directions to its junction with Lafayette Slough,

thence southward along Lafayette Slough to the place of beginning.

Area Number 7.—All of the lands and waters lying in Township 10 N., Range 6 W., 4th P. M. which are enclosed by the following definite boundaries: Starting at the point where the south line of Sec. 33 intersects the east bank of the Mississippi River, thence east along the south lines of Secs. 33 and 34 and Lot 5, Sec. 35, to the point where the south line of said Lot 5 intersects the west bank of Winneshiek Slough, thence along Winneshiek Slough in a northwesterly direction through Secs. 35, 34, 27, 22, and 21 to the junction of Winneshiek Slough with Milton Slough, thence along Milton Slough in westerly, northwesterly, westerly, southwesterly, and westerly directions, successively, where said slough intersects parts of Secs. 21, 16, 17, and 20, to the point where the west line of Sec. 20 intersects the south bank of Milton Slough, thence south along the west line of Sec. 20 to the point where the said west line intersects the north bank of Baptiste Slough, thence westerly along Baptiste Slough through a portion of fractional Sec. 19 to the junction of Baptiste Slough with the Mississippi River, thence along the Mississippi River in a southeasterly direction where it forms the southwesterly boundaries of Lot 8, Sec. 19, and of fractional sections 20, 29, 28, and 33, to the place of beginning.

Area Number 8.—All of the lands and waters lying in Townships 6 and 7 N., Range 7 W., which are enclosed by the following definite boundaries: Starting at the point where the north line of Sec. 35, Township 7 N., Range 7 W., intersects the westerly bank of East Channel, thence along East Channel in a northwesterly direction to the point where the easterly boundary of Lot 4, Sec. 26, Township 7 N., Range 7 W., is intersected by the southerly boundary of the right of way of the toll bridge highway operated by the Prairie du Chien Bridge Company, thence along the southeasterly boundary of said highway right of way in a southwesterly direction across lots 4 and 5, Sec. 26, Township 7 N., Range 7 W., to the point where said southerly boundary of said right of way intersects the westerly boundary of said Lot 5, thence in a southerly direction along the westerly boundaries of said Lot 5, of Lots 3, 4, 5, and 6 of Sec. 35, Township 7 N., Range 7 W., and of Lot 1, Sec. 2, Township 6 N., Range 7 W., to the extreme southerly point of said Lot 1, thence in an easterly direction to the extreme southerly point of Lot 3 of said Sec. 2, thence along East Channel in a northeasterly direction where it forms the southeasterly boundaries of Lot 3 of said Sec. 2, and Lot 2, Sec. 1, Township 6 N., Range 7 W., and the easterly and northeasterly boundaries of Lots 3 and 4, Sec. 36, Lot 9, Sec. 35, and Lot 4, Sec. 26, Township 7 N., Range 7 W., to the place of beginning.

MINNESOTA-IOWA

Houston County, Minnesota; Allamakee County, Iowa

Area Number 9.—All of the lands and waters lying in Townships 100 N. and 101 N., Ranges 3 and 4 W., 5th P. M., which are enclosed by the following definite boundaries: Starting at the point where the north line of Sec. 30, Township 101 N., Range 3 W., 5th P. M. intersects the westerly bank of the Mississippi River; thence West along the north line of said Sec. 30 to a meandered lake; thence around the northerly meandered boundary of said lake to the point of intersection of the northerly meander line of said lake with the east line of Sec. 25, Township 101 N., Range 4 W.; thence North along the east line of said Sec. 25 to the northeast corner of said Sec. 25; thence West along the north line of said Sec. 25 to the northward corner of Lot 7 of said Sec. 25; thence south along the west lines of said Lot 7, of the SE¼NE¼ and of Lot 8, all in said Sec. 25, to the point where the west line of said Lot 8 intersects the northerly meandered boundary of a meandered lake; thence around the westerly meandered boundary of said lake to the point where said meandered boundary is intersected by the south line of said Sec. 25; thence along the south line of said Sec. 25 to the southeast corner of said Sec. 25; thence along the west line of Sec. 31, Township 101 N., Range 3 W., 5th P. M. to the

point of intersection of said west line with Minnesota Slough; thence following said Minnesota Slough in southeasterly and southerly directions through Section 31, Township 101 N., Range 3 W., and Sections 6, 7, and 18, Township 100 N., Range 3 W., to the point where the south line of Lot 2, Sec. 18, Township 100 N., Range 3 W., intersects the easterly bank of said Minnesota Slough; thence East along said south line to the southeast corner of said Lot 2; thence south along the west line of Lot 1 of said Sec. 18 to a slough, sometimes referred to as Ferry Slough; thence northeasterly, easterly, and southeasterly along said Ferry Slough, where the same forms the southerly boundaries of said Lot 1, Sec. 18 and Lots 3, 5, and 6, Sec. 17 to the junction of said slough with the Mississippi River; thence northerly and northwesterly along the Mississippi River where it forms the easterly boundaries of fractional Sections 17, 8, and 5, Township 100 N., Range 3 W., and the easterly boundaries of fractional Sections 32, 29, and 30, Township 101 N., Range 3 W., to the place of beginning, excepting therefrom Lot 3, Sec. 32, Township 101 N., Range 3 W.

IOWA

Allamakee County

Area Number 10.—All of the lands and waters lying in Township 98 N., Range 2 W., 5th P. M., which are enclosed by the following definite boundaries: Starting at the point where the north line of Sec. 28, Township 98 N., Range 2 W., 5th P. M., intersects the westerly bank of Crooked Slough, thence along Crooked Slough in a northwesterly direction to the extreme northerly point of fractional Sec. 21, where Crooked Slough forms a junction with Harpers Slough, thence along Harpers Slough in a southerly direction where it forms the western boundaries of said fractional Sec. 21, of Lots 5, 4, 3, and 2, successively, in Sec. 28 of Lot 4, Sec. 33, the northerly boundary of Lot 6, Sec. 33, the westerly boundaries of Lots 2 and 1, Sec. 32, and a part of the southerly boundary of Lot 7, Sec. 33, to the point where said Harpers Slough forms a junction with an unnamed slough opposite the southerly boundary of said Lot 7, thence along said unnamed slough in easterly, northerly, and northwesterly directions, successively, where it forms a part of the southerly boundary of said Lot 7, the southerly, easterly, and northerly boundaries of Lot 9, Sec. 33, thence along said slough in a northeasterly direction where said slough separates Lots 3 and 10, Sec. 33, thence along said slough in southeasterly and easterly directions where said slough separates Lots 2 and 10, Sec. 33 and where said slough forms the southwesterly and southerly boundaries of Lot 1, Sec. 33 and the southerly and southeasterly boundaries of Lot 1, Sec. 34, to the junction of said slough with Crooked Slough, thence along Crooked Slough in northwesterly, northerly, and northwesterly directions, successively, to the place of beginning.

Area Number 11.—All of the lands and waters lying in Township 97 N., Range 2 W., 5th P. M., which are enclosed by the following definite boundaries: Starting at a point where the north line of Sec. 8, Township 97 N., Range 2 W., intersects the westerly bank of St. Paul Slough, thence following said Slough in northeasterly, easterly, southerly, northeasterly, and northerly directions, successively, where it forms the boundary of Lot 7, Sec. 5, Township 97 N., Range 2 W., to its junction with Harpers Slough, thence following said Harpers Slough in westerly and southwesterly directions where it forms the northerly boundaries of Lots 7, 6, and 5, Sec. 5, Township 97 N., Range 2 W., and the westerly boundaries of Lot 5, Sec. 5; Lot 11, Sec. 8; Lots 2 and 1, Sec. 7; Lots 1, 2, and 8, Sec. 18; and Lot 5, Sec. 19, all in Township 97 N., Range 2 W., thence from the southerly point of said Lot 5, Sec. 19, to the northwest corner of Lot 4, Sec. 19, Township 97 N., Range 2 W., thence along the westerly boundary of said Lot 4 to the southwest corner thereof, thence following the slough in southerly, southeasterly, and easterly directions, successively, where it forms the westerly and southerly boundaries of Lot 9, Sec. 19, Township 97 N., Range 2 W., to the junction of said slough with McDonald Slough, thence easterly across McDonald Slough to its junction with the Mississippi River, thence in a northeasterly direction along

the Mississippi River to its junction with St. Paul Slough, thence up St. Paul Slough in a general northerly direction to the place of beginning, excepting therefrom the following described parcel of land in Lots 3 and 4, Sec. 17, Township 97 N., Range 2 W.: beginning at Corner 1, a blazed birch tree, 14 inches in diameter on the bank of St. Paul Slough, near its mouth, and 16 rods south of the northeast corner of said Lot 3, The U. S. Principal Bench Mark #225, a 4 inch Iron Pipe, bears South 63 degrees 30 minutes East across the Mississippi River, the Frank Caya Cottage bears North two rods; thence West, 25 rods to Corner 2, a willow stake; thence North 7 degrees East 90 rods to Corner 3, a willow stake; Thence East, 25 rods to Corner 4, a blazed elm tree 38 inches in diameter on the west bank of St. Paul Slough; thence southwesterly, with the west bank of St. Paul Slough to the place of beginning, said exception containing fourteen (14) acres more or less.

Jackson County

Area Number 12.—All of the lands and waters in Township 85 N., Range 5 E., 5th P. M. which are described as follows: That part of the E $\frac{1}{2}$ NW $\frac{1}{4}$ of Sec. 10 and that part of the E $\frac{1}{2}$ of Sec. 10 which lie northerly and easterly of the right of way of the C. M. St. P. R. R. as it is at present maintained and operated; the N $\frac{1}{2}$ of Sec. 11 and the N $\frac{1}{2}$ SW $\frac{1}{4}$ of Sec. 11; and the W $\frac{1}{2}$ NW $\frac{1}{4}$, SE $\frac{1}{4}$ NW $\frac{1}{4}$, NW $\frac{1}{4}$ SE $\frac{1}{4}$, and Lots 1 and 2 of Sec. 12.

Area Number 13.—All of the lands and waters lying in Township 85 N., Range 6 E., 5th P. M., locally known as Railroad Island, and described as follows: Lots 1 and 2, Sec. 15; Lots 1, 2, and 3, NE $\frac{1}{4}$ NE $\frac{1}{4}$, Sec. 22; Lots 1, 2, 3, 4, and 5, SW $\frac{1}{4}$ NW $\frac{1}{4}$, NW $\frac{1}{4}$ SW $\frac{1}{4}$, E $\frac{1}{2}$ SW $\frac{1}{4}$, and W $\frac{1}{2}$ SE $\frac{1}{4}$, Sec. 23; Fractional Sec. 24, Lots 1 and 2, Sec. 25; Lots 1, 2, and 3, Sec. 26.

WISCONSIN

Buffalo County

Area Number 14.—All of the lands and waters lying in Sections 1, 2, 3, 4, 10, 11, and 12 in Township 22 N., and Sections 33, 34, 35, and 36 in Township 23 N., all in Range 14 W., and Sec. 6, Township 22 N., Range 13 W., 4th P. M., which are enclosed by the following definite boundaries: Starting at the southeast corner of said Sec. 11, thence due north along the line separating Sections 11 and 12 to the northwest corner of the SW $\frac{1}{4}$ of the said Sec. 12, thence due east to the intersection of the north line of the said SW $\frac{1}{4}$ Sec. 12 with the old Wabasha-Nelson ferry road, thence northeasterly following said ferry road as a boundary to the point where said road intersects the south line of said Sec. 1, thence west to the southwest corner of the SE $\frac{1}{4}$ of said Sec. 1, thence due north to the southwest corner of the N $\frac{1}{2}$ NE $\frac{1}{4}$ of said Sec. 1, thence east along the south line of the said N $\frac{1}{2}$ NE $\frac{1}{4}$ and the NW $\frac{1}{4}$ NW $\frac{1}{4}$, Section 6, Township 22 N., Range 13 W., 4th P. M., to the point of intersection of the south line of said NW $\frac{1}{4}$ NW $\frac{1}{4}$ with the old Wabasha-Nelson ferry road, thence northerly along the said ferry road to the point of intersection of said ferry road with the tracks of the Chicago, Burlington & Quincy Railroad, thence following the said Railroad tracks northwesterly to the Chippewa River, thence southerly along the Chippewa River to the Mississippi River and southeasterly along the Mississippi River to the south line of the said Sec. 11, thence due east along the south line of said Sec. 11 to the point of BEGINNING; excepting therefrom the N $\frac{1}{2}$ SW $\frac{1}{4}$ and the SW $\frac{1}{4}$ NW $\frac{1}{4}$ in said Sec. 2 and the NW $\frac{1}{4}$ SW $\frac{1}{4}$ of said Sec. 34, and excepting from the E $\frac{1}{2}$ NW $\frac{1}{4}$ of said Sec. 3 the 100 foot right of way of 7.28 acres of the Chippewa Valley and Superior Railway Company.

Area Number 15.—All of the lands and waters lying in Sections 16, 17, 19, 20, 21, 26, 27, 28, 34, and 35 in Township 22 N., Range 13 W., 4th P. M. which are enclosed by the following definite boundaries: Starting at the point where the south line of Sec. 18, Township 22 N., Range 13 W., intersects the east bank of the Mississippi River, thence east along the south line of said Sec. 18, to the southeast corner

of said Sec. 18, thence north along the east line of said Sec. 18 to the point where the said east line intersects Beef Slough, thence easterly and southeasterly following said Beef Slough as a boundary through the said Secs. 17, 16, 21, 28, 27, 26, 35, and 34 to the junction of said Beef Slough with the Mississippi River, thence northwesterly and westerly along the Mississippi River to the place of beginning.

Hunting on private lands within the exterior boundaries of the said refuge is not affected by this order but is subject to such provisions of the State Laws and the migratory-bird treaty-act and the regulations thereunder as may apply.

[SEAL]

H. A. WALLACE,
Secretary of Agriculture.

Dated, September 24, 1936.

[F. R. Doc. 2574—Filed, September 25, 1936; 12:42 p. m.]

FARM CREDIT ADMINISTRATION.

F. C. A. 19.

PRODUCTION CREDIT CORPORATION OF OMAHA

SEALED GRAIN LOANS

To All Production Credit Associations in the States of Iowa, South Dakota, Nebraska, and Wyoming:

The following regulation is prescribed pursuant to Section 23 of the Farm Credit Act of 1933:

1. Loans may be made to eligible borrowers upon warehoused grain as collateral under the laws of each State on the following basis:

- Oats—not exceeding 20¢ per bushel.
- Barley—not exceeding 30¢ per bushel.
- Rye—not exceeding 35¢ per bushel.
- Wheat—not exceeding 50¢ per bushel.

In addition to this amount, sufficient money will be loaned to purchase the required amount of Class B Stock. All other credit factors surrounding the loans must be considered. The borrower must present a satisfactory financial statement, and his reputation as to honesty, integrity, and ability to meet his obligations must be satisfactory.

2. The Warehouse Certificate recites the number of cubic feet of grain in the bin, and the *test weight* is given. From this information the number of bushels will be determined.

3. The maturity of such loans should not be later than March 1, 1937.

4. The following documents are required:

- (a) Application (Form 436R).
- (b) Chattel Mortgage Abstract covering Borrower.
- (c) Note (Collateral Form PCA 403).
- (d) Original Farm Warehouse Certificate. Properly Endorsed.
- (e) Insurance Certificate.
- (f) Loan Analysis.

5. All borrowers are required to keep the grain insured against fire, tornado, windstorm, and hail, at their own expense. This insurance is obtainable through any licensed insurance agency, and the insurance certificate, with mortgage clause attached, should be delivered to the production credit association. The association will obtain insurance coverage against theft, conversion, and loss while in transit on sealed grain, through the blanket policy now in force, by forwarding a monthly report on the form provided for that purpose to Rollins-Burdick Hunter Company. The cost of such insurance is two cents per hundred per month, which should be collected from the borrower at the time final payment is made on the loan.

[SEAL]

PRODUCTION CREDIT CORPORATION OF OMAHA,
By E. R. HEATON, President.

JULY 31, 1936.

[F. R. Doc. 2564—Filed, September 25, 1936; 12:33 p. m.]

FEDERAL COMMUNICATIONS COMMISSION.

TELEGRAPH DIVISION ORDER NO. 18-C

The Telegraph Division adopted the following Order:

TELEGRAPH DIVISION ORDER NO. 18-C

At a session of the Telegraph Division of the Federal Communications Commission held at its offices in Washington, D. C., on the 14th day of September 1936:

The Telegraph Division having under consideration the rules and regulations establishing the intercity radiotelegraph system, and

It appearing, that the terms of Rule 336 as adopted May 19, 1936, pursuant to Telegraph Division Order No. 18,¹ as amended, to become effective September 15, 1936, require modification in accordance with the amendment adopted by the Commission on July 28, 1936, with regard to Rule 229.

It is ordered, that Rule 336 be modified effective September 15, 1936, to read as follows:

336. The frequencies allocated for point-to-point radiotelegraph communication by zone and interzone police stations are:

For interzone communication (available to interzone stations and zone police stations designated as alternate interzone stations):

2808 working *	5135 day only working.
2812 working	5140 day only * working.
2804 calling *	5195 day only * calling.

For zone communication (available to interzone and zone police stations):

2040 working *	2044 *	2036 calling *
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Calling frequencies herein allocated may be used for the transmission of operating signals and a single short radiotelegram provided no interference is caused to call signals.

By the Commission, Telegraph Division.

[SEAL]

JOHN B. REYNOLDS,
Acting Secretary.

[F. R. Doc. 2557—Filed, September 25, 1936; 9:41 a. m.]

The Telephone Division adopted the following:

ORDER

At a General Session of the Telephone Division of the Federal Communications Commission, held at the office of the Commission in Washington, D. C., on the 9th day of September A. D. 1936.

[Docket No. 4122]

IN THE MATTER OF THE INVESTIGATION OF THE RATES, CHARGES, CLASSIFICATIONS, SERVICES, AND PRACTICES OF THE AMERICAN TELEPHONE AND TELEGRAPH COMPANY, IN THE RENDITION OF INTERSTATE UTILITY SERVICES

It appearing, That by the Communications Act of 1934, and especially Section 201 (b) and Section 205 (a) thereof, the Commission is charged with the duty of regulating the rates, charges, classifications, services, and practices relating to interstate services of common carrier communication companies; and

It further appearing, That by Joint Resolution of the Congress approved March 15, 1935, Public Resolution No. 8—74th Congress (S. J. Res. 46), the Commission is authorized and directed to investigate and report on the American Telephone and Telegraph Company; and,

It further appearing, That complaints have been made from time to time to the Federal Communications Commission concerning the rates, charges, classifications, services, and practices of the American Telephone and Telegraph Company, with respect to the rendition of long distance communication services in interstate commerce; and,

It further appearing, That testimony introduced at hearings before this Commission in Special Investigation Docket No. 1, held pursuant to the foregoing Public Resolution No. 8 of the 74th Congress, indicates a record of profits over a long series of years which warrants a thorough investigation; and

¹ 1 F. R. 633.

² These frequencies are available on a secondary basis for zone communication (a) during periods when the frequencies regularly assigned for zone communication are unavailable due to the operation of experimental visual broadcast stations and (b) by zone stations separated from other zone stations by a distance greater than the communication range of the frequencies regularly assigned for zone communication. The term "day" as used herein means that period of time between two hours after local sunrise and two hours before local sunset.

³ May be used subject to the condition that no interference is caused to the service of experimental visual broadcast stations.

It further appearing, That such rate reductions and adjustments as have been voluntarily made by the American Telephone and Telegraph Company, are insufficient to satisfy the complaints made to this Commission that rates and charges are unreasonable; and,

It further appearing, That it is essential that the telephone investigation now being conducted under Special Investigation Docket No. 1 proceed as expeditiously as possible, without the usual controversial issues of a rate proceeding; and,

It further appearing, That the matter of reasonable toll rates is of such vital importance to the public that the Commission should proceed at once with an investigation of such rates.

Good cause therefor appearing, it is hereby ordered, that an investigation upon this Commission's own motion be, and the same is hereby, instituted into the rates, charges, classifications, services, and practices, and each of the same, of American Telephone and Telegraph Company, a New York corporation, in the rendition of interstate utility services.

It is further ordered, That American Telephone and Telegraph Company, a New York corporation, rendering nationwide interstate services, be and the same is hereby made respondent to this proceeding and served with a copy of this order:

And it is further ordered, That this proceeding be assigned for hearing at such times and places as the Commission may hereafter direct.

By the Commission, Telephone Division.

[SEAL]

JOHN B. REYNOLDS,
Acting Secretary.

[F. R. Doc. 2558—Filed, September 25, 1936; 9:41 a. m.]

FEDERAL TRADE COMMISSION.

United States of America—Before Federal Trade Commission

At a regular session of the Federal Trade Commission, held at its office in the City of Washington, D. C., on the 22nd day of September A. D. 1936.

Commissioners: Charles H. March, Chairman; Garland S. Ferguson, Jr., Ewin L. Davis, W. A. Ayres, Robert E. Freer.

[Docket No. 2823]

IN THE MATTER OF SOAP LAKE PRODUCTS CORPORATION, A CORPORATION

ORDER APPOINTING EXAMINER AND FIXING TIME AND PLACE FOR TAKING TESTIMONY

This matter being at issue and ready for the taking of testimony, and pursuant to authority vested in the Federal Trade Commission, under an Act of Congress (38 Stat. 717; 15 U. S. C. A., Section 41),

It is ordered, that Henry M. White, an examiner of this Commission, be and he hereby is designated and appointed to take testimony and receive evidence in this proceeding and to perform all other duties authorized by law:

It is further ordered, that the taking of testimony in this proceeding begin on Wednesday, October 7, 1936, at ten o'clock in the forenoon of that day, Pacific Standard Time, in room 801, Federal Building, Seattle, Washington.

Upon completion of testimony for the Federal Trade Commission, the examiner is directed to proceed immediately to take testimony and evidence on behalf of the respondent. The examiner will then close the case and make his report.

By the Commission.

[SEAL]

OTIS B. JOHNSON, Secretary.

[F. R. Doc. 2560—Filed, September 25, 1936; 10:01 a. m.]

United States of America—Before Federal Trade Commission

At a regular session of the Federal Trade Commission, held at its office in the City of Washington, D. C., on the 23rd day of September A. D. 1936.

Commissioners: Charles H. March, Chairman; Garland S. Ferguson, Jr., Ewin L. Davis, W. A. Ayres, Robert E. Freer.

[Docket No. 2897]

IN THE MATTER OF HEWITT SOAP COMPANY, INC., A CORPORATION, AND CROWN SOAP COMPANY, A CORPORATION, ALSO TRADING UNDER THE NAME OF DAYTON SOAP COMPANY

ORDER APPOINTING EXAMINER AND FIXING TIME AND PLACE FOR TAKING TESTIMONY

This matter being at issue and ready for the taking of testimony, and pursuant to authority vested in the Federal Trade Commission, under an Act of Congress (38 Stat. 717; 15 U. S. C. A., Section 41),

It is ordered that John J. Keenan, an examiner of this Commission, be, and he hereby is, designated and appointed to take testimony and receive evidence in this proceeding and to perform all other duties authorized by law:

It is further ordered that the taking of testimony in this proceeding begin on Tuesday, September 29, 1936, at ten o'clock in the forenoon of that day (eastern standard time), in Room 424, 815 Connecticut Avenue, Washington, D. C.

Upon completion of testimony for the Federal Trade Commission, the examiner is directed to proceed immediately to take testimony and evidence on behalf of the respondent. The examiner will then close the case and make his report.

By the Commission.

[SEAL]

OTIS B. JOHNSON, Secretary.

[F. R. Doc. 2561—Filed, September 25, 1936; 10:01 a. m.]

INTERSTATE COMMERCE COMMISSION.

[No. 10122]

STANDARD TIME ZONE INVESTIGATION

DECIDED SEPTEMBER 23, 1936

On further consideration, orders defining limits of United States Standard Eastern and Central Time Zones, 51 I. C. C. 273, as subsequently modified and restated in 142 I. C. C. 279 and modified in — I. C. C. —, further modified respecting operating exception accorded Pere Marquette Railway Company.

William R. Seaton, R. J. Bowman, and John C. Shields for petitioner.

Twenty-Second Supplemental Report of the Commission; Division 2, Commissioners Aitchison, McManamy, Tate, and Splawn

Aitchison, Commissioner: In the twenty-first supplemental report of this proceeding, decided August 14, 1936,¹ we modified our orders defining the boundary between United States Standard Eastern and Central time zones so as to include the lower Peninsula of Michigan within the Eastern zone, effective at 2 o'clock ante meridian, September 27, 1936. Regard for the existing junction points and division points of interstate carriers required the granting of numerous exceptions permitting the railroads having lines crossing the prescribed boundary to use for operating purposes the time of the adjacent zone in lieu of that within which the lines are located.

Petitioner operates a main line extending from Petoskey, Mich., in the northern part of the lower Peninsula, southward through Grand Rapids, Mich., across the Michigan-Indiana State line to Porter, Ind., over its own line, and thence over the lines of other railroads to Chicago, Ill. It also operates a branch line from the main line at New Buffalo, Mich., in the southwestern corner of the State, across the Michigan-Indiana line to La Crosse, Ind. That part of petitioner's line between the Michigan-Indiana State line (south of New Buffalo) and Grand Rapids, 117.9 miles, was, for operating purposes only, excepted from the Eastern zone and included in the Central zone.

We stated in the prior report that any objections to the exceptions therein tendered should be brought to our attention at once. Petitioner has filed a petition requesting that

¹ 1 P. R. 1422.

the exception granted be cancelled and that in lieu thereof it be permitted to operate its trains between Petoskey and Porter and La Crosse on eastern time. This would require operating exceptions covering those portions of petitioner's lines south of the State line 18.6 miles to Porter on the main line and 34.4 miles to La Crosse on the branch line. Petitioner also requests prompt determination of this petition as it is anxious to avoid the expense of a reissue of its operating and public time cards. The Attorney General of Michigan agrees to the requested modification, and other Michigan interests urge the granting of the petition.

Petitioner states that trains between Petoskey and Porter, and on the La Crosse branch, are moved by telegraphic train orders given by one set of train dispatchers at Grand Rapids, and that between Porter and Chicago the movement is over the lines of other railroads and is controlled by signal indications and not by telegraphic train orders. For the same set of dispatchers to handle trains north of Grand Rapids on eastern time and south of that point on central time would undoubtedly be confusing and dangerous.

Petitioner states that it does no passenger business on its La Crosse branch, and that the only stations on its main line in Indiana are Michigan City, 7.5 miles south of the State line, and Porter, which is 18.6 miles south of that line and is not a station for petitioner's passenger trains. The requested modification of the prior report and order would substitute for an exception covering 117.9 miles of main line, two exceptions affecting in the aggregate 53 miles of line, less than one-third of which is main line track.

The change of the method of operation from that by telegraphic train orders to that by signal indications, which takes place under present arrangements at Porter, supports petitioner's suggestion that the time change also be made at that point. We are inclined to agree that operation under the suggested modification would be attended with less inconvenience and difficulty both to the public and to petitioner than under the exception contained in our prior report, and that the modification would be in the interest of safety.

We find that the convenience of commerce would be promoted and the intent of our prior orders better effectuated by the modification requested. Our prior report and order will accordingly be modified by cancelling the exception there accorded the Pere Marquette and by adding to the list of railroad lines located west of the zone boundary line but included, for operating purposes only, within the United States Eastern Standard Time Zone, the following additional exceptions:

Railroad	From—	To—
Pere Marquette.....	Michigan-Indiana State line (south of New Buffalo, Mich.)	Porter, Ind.
Do.....	do.....	La Crosse, Ind.

The foregoing exceptions are tendered upon the express understanding that petitioner will in its published advertisements, time cards, bulletin boards in stations, and in other like ways show the arrival and departure of its trains at stations in Indiana in terms of Central Standard Time so as not to impair the integrity of Central Time for the State of Indiana.

An order will be entered modifying the report and order of August 14, 1936.

ORDER

At a Session of the Interstate Commerce Commission, Division 2, held at its office in Washington, D. C., on the 23rd day of September A. D. 1936.

[No. 10122]

STANDARD TIME ZONE INVESTIGATION

It appearing, That by report and order dated October 24, 1918, the Commission defined the limits of the various time zones throughout the United States created by the act of Congress entitled "An Act to Save Daylight and to Provide Standard Time", approved March 19, 1918, which limits, as

subsequently amended from time to time, were restated and redefined in the sixteenth supplemental report and order in this investigation dated May 19, 1928;

It further appearing, That by report and order dated August 14, 1936, the boundary between United States Standard Eastern and Central Time Zones, as so defined, was modified to include the lower Peninsula of Michigan within the Eastern Zone;

And it further appearing, That the Pere Marquette Railway Company has filed a petition for modification of the report and order of August 14, 1936; and that a full investigation of the matters and things involved has been made, and division 2 on the date hereof has made and filed the twenty-second supplemental report containing its findings of facts and conclusions thereon which said twenty-second supplemental report is hereby referred to and made a part hereof:

It is ordered, That the report and order dated August 14, 1936, be, and they are hereby, modified by making the changes, eliminations, and additions shown in said twenty-second supplemental report; and that, as modified hereby, the said twenty-first supplemental report and order shall become effective as is now provided, at 2 o'clock ante meridian, September 27, 1936.

By the Commission, division 2.

[SEAL]

GEORGE B. MCGINTY, Secretary.

[F. R. Doc. 2562—Filed, September 25, 1936; 12:01 p. m.]

ORDER

At a Session of the Interstate Commerce Commission, Division 5, held at its office in Washington, D. C., on the 10th day of September A. D. 1936.

[Docket No. BMC 340]

APPLICATION OF J. L. QUERNER FOR AUTHORITY TO OPERATE AS A COMMON CARRIER

In the Matter of the Application of J. L. Querner, an Individual, Doing Business as Querner Truck Line, of 234 South Flores, San Antonio, Tex., for a Certificate of Public Convenience and Necessity (Form BMC 1), Authorizing Operation as a Common Carrier by Motor Vehicle in the Transportation of Commodities Generally, with Exceptions, in Interstate Commerce, in the States of Illinois, Indiana, Kansas, Missouri, New York, Oklahoma, Ohio, Pennsylvania, Texas, and West Virginia, Over the Following Routes:

Route No. 1.—Between San Antonio, Tex., and Chicago, Ill., via Fort Worth, Tex., Oklahoma City, Okla., and St. Louis, Mo.

Route No. 2.—Between St. Louis, Mo., and Cleveland, Ohio, via Indianapolis, Ind.

Route No. 3.—Between Cleveland, Ohio, and Chicago, Ill.

Route No. 4.—Between San Antonio and Fort Worth, Tex.

Route No. 5.—Between Hillsboro and Denton, Tex.

Also operation in the States of Illinois, Indiana, Kansas, Missouri, New York, Oklahoma, Ohio, Pennsylvania, Texas, and West Virginia, over irregular routes.

A more detailed statement of route or routes (or territory) is contained in said application, copies of which are on file and may be inspected at the office of the Interstate Commerce Commission, Washington, D. C., or offices of the boards, commissions, or officials of the States involved in this application.

It appearing, That the above-entitled matter is one which the Commission is authorized by the Motor Carrier Act, 1935, to refer to an examiner:

It is ordered, That the above-entitled matter be, and it is hereby, referred to Examiner Alfred W. Booth for hearing and for the recommendation of an appropriate order thereon, to be accompanied by the reasons therefor;

It is further ordered, That this matter be set down for hearing before Examiner Alfred W. Booth, on the 27th day

of October A. D. 1936, at 10 o'clock a. m. (standard time), at the Ben Milam Hotel, Houston, Tex.;

It is further ordered, That notice of this proceeding be duly given;

And it is further ordered, That any party desiring to be notified of any change in the time or place of the said hearing (at his own expense if telegraphic notice becomes necessary) shall advise the Bureau of Motor Carriers of the Commission, Washington, D. C., to that effect by notice which must reach the said Bureau within 10 days from the date of service hereof and that the date of mailing of this notice shall be considered as the time when said notice is served.

By the Commission, division 5.

[SEAL]

GEORGE B. MCGINTY, Secretary.

[P. R. Doc. 2563—Filed, September 25, 1936; 12:01 p. m.]

SECURITIES AND EXCHANGE COMMISSION.

United States of America—Before the Securities and Exchange Commission

At a regular session of the Securities and Exchange Commission, held at its office in the City of Washington, D. C., on the 19th day of September A. D. 1936.

[File No. 2-1428]

IN THE MATTER OF REGISTRATION STATEMENT OF NATIONAL INVESTED SAVINGS CORPORATION

ORDER DIRECTING EXAMINATION UNDER SECTION 8 OF THE SECURITIES ACT OF 1933, AS AMENDED, AND DESIGNATING OFFICER AND FIXING TIME AND PLACE FOR TAKING TESTIMONY

It is ordered, that an examination be made, pursuant to the provisions of Section 8 of the Securities Act of 1933, as amended, to determine whether the registration statement filed by National Invested Savings Corporation includes untrue statements of material facts and omits to state material facts required to be stated therein and material facts necessary to make the statements therein not misleading; and

It is further ordered, that the taking of testimony in this proceeding begin on the 29th day of September 1936, at 2 o'clock in the afternoon of that day, in Room 1103, Securities and Exchange Commission Building, 1778 Pennsylvania Avenue NW., Washington, D. C., and continue thereafter at such time and place as the officer hereinafter designated may determine; and

It is further ordered, that Charles S. Moore, an officer of the Commission, be, and he hereby is, designated to administer oaths and affirmations, subpoena witnesses, compel their attendance, take evidence, and require the production of any books, papers, correspondence, memoranda or other records deemed relevant or material to the inquiry, and to perform all other duties in connection therewith authorized by law.

By the Commission.

[SEAL]

FRANCIS P. BRASSOR, Secretary.

[P. R. Doc. 2576—Filed, September 25, 1936; 1:00 p. m.]

United States of America—Before the Securities and Exchange Commission

At a regular session of the Securities and Exchange Commission, held at its office in the City of Washington, D. C., on the 21st day of September A. D. 1936.

[File No. 2-2408]

IN THE MATTER OF REGISTRATION STATEMENT OF 965 FIFTH AVENUE CORPORATION

ORDER FIXING TIME AND PLACE OF HEARING UNDER SECTION 8 (D) OF THE SECURITIES ACT OF 1933, AS AMENDED, AND DESIGNATING OFFICER TO TAKE EVIDENCE

It appearing to the Commission that there are reasonable grounds for believing that the registration statement filed by

965 Fifth Avenue Corporation under the Securities Act of 1933, as amended, includes untrue statements of material facts and omits to state material facts required to be stated therein and material facts necessary to make the statements therein not misleading.

It is ordered, that a hearing in this matter under Section 8 (d) of said Act, as amended, be convened on October 1, 1936, at 10 o'clock in the forenoon, in Room 1103, Securities and Exchange Commission Building, 1778 Pennsylvania Avenue NW., Washington, D. C., and continue thereafter at such times and places as the officer hereinafter designated may determine; and

It is further ordered, that John H. Small, an officer of the Commission, be, and he hereby is designated to administer oaths and affirmations, subpoena witnesses, compel their attendance, take evidence, and require the production of any books, papers, correspondence, memoranda, or other records deemed relevant or material to the inquiry, and to perform all other duties in connection therewith authorized by law.

Upon the completion of testimony in this matter, the officer is directed to close the hearing and make his report to the Commission.

By the Commission.

[SEAL]

FRANCIS P. BRASSOR, Secretary.

[P. R. Doc. 2580—Filed, September 25, 1936; 1:01 p. m.]

United States of America—Before the Securities and Exchange Commission

At a regular session of the Securities and Exchange Commission, held at its office in the City of Washington, D. C., on the 23rd day of September A. D. 1936.

[File No. 2-1357]

IN THE MATTER OF REGISTRATION STATEMENT OF TREASURE HILL EXTENSION MINES COMPANY, INCORPORATED

ORDER CHANGING DESIGNATION OF OFFICER AND FIXING TIME AND PLACE FOR TAKING EVIDENCE

The Commission having heretofore, on September 19, 1936,¹ designated Robert P. Reeder, an officer of the Commission, to take testimony at a hearing to be held in this matter, under Section 8 (d) of the Securities Act of 1933, as amended, on September 30, 1936, and

The registrant having subsequently requested a postponement of such hearing,

It is ordered, that the foregoing designation of the said Robert P. Reeder is hereby rescinded, and

It is further ordered, that the hearing in this matter be held on October 7, 1936, at 10 o'clock in the forenoon, in Room 1103, Securities and Exchange Commission Building, 1778 Pennsylvania Avenue NW., Washington, D. C., and continue thereafter at such times and places as the officer hereinafter designated may determine; and

It is further ordered, that Charles S. Lobingier, an officer of the Commission, be, and he hereby is, designated to administer oaths and affirmations, subpoena witnesses, compel their attendance, take evidence, and require the production of any books, papers, correspondence, memoranda, or other records deemed relevant or material to the inquiry, and to perform all other duties in connection therewith authorized by law.

Upon the completion of testimony in this matter, the officer is directed to close the hearing and make his report to the Commission.

By the Commission.

[SEAL]

FRANCIS P. BRASSOR, Secretary.

[P. R. Doc. 2577—Filed, September 25, 1936; 1:00 p. m.]

¹ 1 F. R. 1660.

*United States of America—Before the Securities
and Exchange Commission*

At a regular session of the Securities and Exchange Commission held at its office in the City of Washington, D. C., on the 24th day of September A. D. 1936.

IN THE MATTER OF AN OFFERING SHEET OF A ROYALTY INTEREST IN THE PHILLIPS-"L" COMMUNITY LEASE, FILED AUGUST 28, 1936, BY J. H. LIEBERMAN, RESPONDENT

ORDER TERMINATING PROCEEDING AFTER AMENDMENT

The Securities and Exchange Commission, finding that the offering sheet filed with the Commission, which is the subject of this proceeding, has been amended, so far as necessary, in accordance with the Suspension Order previously entered in this proceeding;

It is ordered, pursuant to Rule 341 (d) of the Commission's General Rules and Regulations under the Securities Act of 1933, as amended, that the amendment received at the office of the Commission on September 22, 1936, be effective as of September 22, 1936; and

It is further ordered, that the Suspension Order, Order for Hearing and Order Designating a Trial Examiner, heretofore entered in this proceeding¹ be and the same hereby are revoked and the said proceeding terminated.

By the Commission.

[SEAL]

FRANCIS P. BRASSOR, *Secretary*.

[F. R. Doc. 2575—Filed, September 25, 1936; 1:00 p. m.]

*United States of America—Before the Securities
and Exchange Commission*

At a regular session of the Securities and Exchange Commission held at its office in the City of Washington, D. C., on the 24th day of September A. D. 1936.

IN THE MATTER OF AN OFFERING SHEET OF A ROYALTY INTEREST IN THE SHELL-MYERS FARM, FILED ON SEPTEMBER 21, 1936, BY ANDREW J. BARRETT, RESPONDENT

SUSPENSION ORDER, ORDER FOR HEARING (UNDER RULE 340 (A)), AND ORDER DESIGNATING TRIAL EXAMINER

The Securities and Exchange Commission, having reasonable grounds to believe, and therefore alleging, that the offering sheet described in the title hereof and filed by the respondent named therein is incomplete or inaccurate in the following material respects, to wit:

1. In that Item 16 (c), in Division II, the oil production figures for November and December 1935 are incorrect. This will also necessitate correction in the figures for those months in Item 16 (d).

2. In that in Item 16 (c), Division II, the gas production figures are miscalculated. This will also necessitate corrections in figures in Item 16 (d) therein.

3. In that in Division III, insufficient data or reasons are given with respect to the use of the alleged average per acre production in the Welch Pool either on the Phillips-Miller tract or otherwise therein, or the use of such figures as a comparison with the Fitz-Canton field.

4. In that in the Chat horizon insufficient data or reasons are given to show the relative structural positions of the tracts being compared, both in the developed and undeveloped portions of the Chat horizon.

It is ordered, pursuant to Rule 340 (a) of the Commission's General Rules and Regulations under the Securities Act of 1933, as amended, that the effectiveness of the filing of said offering sheet be, and hereby is, suspended until the 24th day of October 1936 that an opportunity for hearing be given to

¹ 1 F. R. 1518, 1650.

the said respondent for the purpose of determining the material completeness or accuracy of the said offering sheet in the respects in which it is herein alleged to be incomplete or inaccurate, and whether the said order of suspension shall be revoked or continued; and

It is further ordered, that John H. Small, an officer of the Commission be, and hereby is, designated as trial examiner to preside at such hearing, to continue or adjourn the said hearing from time to time, to administer oaths and affirmations, subpoena witnesses, compel their attendance, take evidence, consider any amendments to said offering sheet as may be filed prior to the conclusion of the hearing, and require the production of any books, papers, correspondence, memoranda, or other records deemed relevant or material to the inquiry, and to perform all other duties in connection therewith authorized by law; and

It is further ordered, that the taking of testimony in this proceeding commence on the 9th day of October 1936 at 11:00 o'clock in the forenoon, at the office of the Securities and Exchange Commission, 18th Street and Pennsylvania Avenue, Washington, D. C., and continue thereafter at such times and places as said examiner may designate.

Upon the completion of testimony in this matter the examiner is directed to close the hearing and make his report to the Commission.

By the Commission.

[SEAL]

FRANCIS P. BRASSOR, *Secretary*.

[F. R. Doc. 2578—Filed, September 25, 1936; 1:00 p. m.]

*United States of America—Before the Securities
and Exchange Commission*

At a regular session of the Securities and Exchange Commission held at its office in the City of Washington, D. C., on the 24th day of September A. D. 1936.

IN THE MATTER OF AN OFFERING SHEET OF A ROYALTY INTEREST IN THE SHELL-MILLER FARM, FILED SEPTEMBER 19, 1936, BY L. H. WITWER, RESPONDENT

SUSPENSION ORDER, ORDER FOR HEARING (UNDER RULE 340 (A)), AND ORDER DESIGNATING A TRIAL EXAMINER

The Securities and Exchange Commission, having reasonable grounds to believe, and therefore alleging, that the offering sheet described in the title hereof and filed by the respondent named therein is incomplete or inaccurate in the following material respects, to wit:

1. In that in Item 3, Division II, it is not shown that there is reasonable belief that four additional wells will be drilled on this tract as is implied in Item 18, Division II.

2. In that Division III omits to use information available with respect to a determination of the location of the fault which may effect the tract in question.

3. In that insufficient reasons are given in Division III for the use of certain factors in combination with certain other factors in the estimation of recoverable oil.

It is ordered, pursuant to Rule 340 (a) of the Commission's General Rules and Regulations under the Securities Act of 1933, as amended, that the effectiveness of the filing of said offering sheet be, and hereby is, suspended until the 24th day of October 1936 that an opportunity for hearing be given to the said respondent for the purpose of determining the material completeness or accuracy of the said offering sheet in the respects in which it is herein alleged to be incomplete or inaccurate, and whether the said order of suspension shall be revoked or continued; and

It is further ordered that John H. Small, an officer of the Commission be, and hereby is, designated as trial examiner to preside at such hearing, to continue or adjourn the said hearing from time to time, to administer oaths and affirma-

tions, subpoena witnesses, compel their attendance, take evidence, consider any amendments to said offering sheet as may be filed prior to the conclusion of the hearing, and require the production of any books, papers, correspondence, memoranda, or other records deemed relevant or material to the inquiry, and to perform all other duties in connection therewith authorized by law; and

It is further ordered that the taking of testimony in this proceeding commence on the 9th day of October 1936 at 10:00 o'clock in the forenoon, at the office of the Securities

and Exchange Commission, 18th Street and Pennsylvania Avenue, Washington, D. C., and continue thereafter at such times and places as said examiner may designate.

Upon the completion of testimony in this matter the examiner is directed to close the hearing and make his report to the Commission.

By the Commission.

[SEAL]

FRANCIS P. BRASSOR, *Secretary*.

[F. R. Doc. 2579—Filed, September 25, 1936; 1:01 p. m.]

